



Georgia Department of Revenue

Walton County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 11/21/08.

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PROPERTY TAX RETURNS Property tax returns must be filed with the Walton County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year. Failure to file a new return when there have been improvements made to the property will subject the taxpayer to a 10% penalty on the value of the property not returned plus interest and possibly penalties from the date the tax would have been due.

Click the links below for more information on property tax assessments and filing tax returns:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/geninf.aspx>

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

HOMESTEAD EXEMPTIONS This section describes special local homestead exemptions that apply only in this county. Statewide homestead exemptions are also available and may provide more tax relief depending upon the taxpayer's circumstances.

The deadline for filing an application for a homestead exemption in Walton County is April 1. Application for homestead exemption is made with the Board of Tax Assessors in the county. Failure to apply by the deadline will result in loss of the exemption for that year.

The following local homestead exemptions are offered in this county:

Code	Exemption Type	County General	County Bond	School General	School Bond	State	Age	Other	Net Income	Ga. Law
	Regular Exemption	4,000		2,000		2,000				HB1949, 1998
	Age 65	4,000		20,000	20,000	4,000	65		<15,000	HB2039, 1990

								(1)	
	Age 70	4,000		30,000	30,000	4,000	70	no income requirement	HB2039, 1990
	Floating Homestead							(2)	HB1544, 2002 (3)
	Elderly - school exemption			100% exemption			65		HB1757, 2002 (3)

(1) Does not count Social Security, retirement income unless it goes over \$36,864. This exemption is limited to a house and 1 acre land.

(2) Based on difference in base year value and current year assessed value. This exemption is limited to a house and up to 5 acres of land.

(3) Click the links below to view House Bills for exemptions in table:

www.legis.ga.gov/legis/2001_02/fulltext/hb1544.htm

www.legis.ga.gov/legis/2001_02/fulltext/hb1757.htm

Click the link below for more information on homestead exemptions:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt/homestead.aspx>

FREPORT EXEMPTIONS Walton County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The City of Monroe has also elected to exempt 100% of all qualified inventory. The City of Social Circle has elected to exempt 60% of all qualified inventory.

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption. For more information on freeport exemptions click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt.aspx>

AD VALOREM TAX PAYMENTS Taxes are normally due in this county by November 15 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner. The actual deadlines for previous years in Walton County are:

- 2008 Taxes – 11/15/08
- 2007 Taxes – 11/15/07
- 2006 Taxes – 11/15/06
- 2005 Taxes - 11/15/05
- 2004 Taxes – 11/15/04

After these deadlines interest at the rate of 1% per month is charged. Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline (no penalty if tax is on a homestead and less than \$500). For more information on tax payment deadlines click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a change of assessment notice will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the change of assessment notice. For more information on the procedure to file an appeal click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.aspx>

AD VALOREM TAX REFUNDS If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment. For more information on the procedure to file a claim for refund click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.aspx>

MOTOR VEHICLE REGISTRATION Walton County is on the 12-month staggered registration system. Vehicle tags are sold at the office of the Tax Commissioner. Hours are Monday - Friday, 8:30 - 5:00.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days; the owner would then come back in during the 30 day period which ends on their birthday to pay the ad valorem tax. For more information on motor vehicle ad valorem taxation click the link below:

<http://www.etax.dor.ga.gov/ptd/cds/mvman/index.aspx>

MOBILE HOME TAXATION

Mobile Home Location Permits Taxpayers locating a mobile home in Walton County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit. For more information on mobile homes click the

link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/mobile.aspx>

INTANGIBLE RECORDING Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Walton County the Clerk of the Superior Court is responsible for collecting intangible recording tax. The Clerk can be contacted at:

303 S. Hammond Dr., Suite 335
Monroe, Ga. 30655-0745
(770)267-1307

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. For more information on the intangible recording tax click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/intrec.aspx>

OTHER INFORMATION

Local Ordinances There are no local ordinances pertaining to ad valorem taxation.

Fees for Garbage, Fire, Street Lights The Tax Commissioner is responsible for collecting fees for street lights.

Independent School Systems The City of Social Circle has an independent school system.

City Tax The Tax Commissioner is not responsible for collecting city ad valorem taxes on real and personal property. The Tax Commissioner only collects city ad valorem taxes on motor vehicles and mobile homes.

Other County Links

Walton County - <http://www.waltoncountyga.org/>

This webpage is a service provided by the Georgia Department of Revenue, Local Government Services Division. Comments or questions about this page should be directed to: <mailto:Local.Government.Services@dor.ga.gov>

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www.etax.dor.ga.gov

www.etax.dor.ga.gov/ptd/county/index.aspx

www.etax.dor.ga.gov/ptd/County/LGS_Local_Property_Tax_Facts_for_the_County_of_Walton.pdf

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